Address any reply to: P.O. Box 231, Los Angeles, Calif. 90053
Department of the Treasury

District Director
Internal Revenue Service

Date: JUN 10 1970

In reply refer to: EO:LA:70-596
Code 421:1403:DMR
Tel. (213)688-4885

Mineral King Film Fund
6334 West 80th Street
Los Angeles, California 90045

Gentlemen:

Purpose:	Educational
File Returns with Internal Revenue Service Center:	Philadelphia, Pennsylvania
Accounting Period Ending:	June 30
Address Inquiries to District Director of Internal Revenue:	Los Angeles

Based on information supplied, we have determined that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will be as stated in your exemption application. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in new section 509(a) of the Code. Your attention is invited to new section 508(b) of the Code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

2023.009.0077a

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You need an employer identification number, even if you don't have any employees. This number is to be used on all your tax returns and in your correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued at an early date.

This is a determination letter.

Very truly yours,

F. S. Schmidt

District Director

L-178 (Revised L.A.)

2023.009.1077 b

FORM SS-4
(10-67)
PART 4

NOTICE OF EMPLOYER IDENTIFICATION NUMBER

Please make a separate record of this number for use in case this notice should be lost or destroyed.

23 7069920

Mineral King Film Fund

6334 W. 80th St.

Los Angeles, Calif. 90045

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

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2023.009.0077d

INSTRUCTIONS

WHO MUST FILE THIS APPLICATION? Every person who has not previously secured an identification number and who (a) pays wages to one or more employees, or (b) is required to have an identification number for inclusion in any return, statement or other document, even though not an employer.

Only one application for an identification number should be filed, regardless of the number of establishments operated. This is true even though the business is conducted under one or more business or trade names. Each corporation of an affiliated group must be treated separately, and each must file a separate application. If a business is sold or transferred and the new owner does not have an identification number, he should not use the identification number assigned to the previous owner, but must file an application on Form SS-4 for a new identification number.

WHERE MUST THIS APPLICATION BE FILED? With the U.S. Internal Revenue Service Office with whom the Federal tax returns are filed.

WHEN MUST THIS APPLICATION BE FILED? (a) By those who pay wages, on or before the seventh day after the date on which business begins. (b) By others in sufficient time for the identification number to be included in return, statement, or other document.

HOW THIS APPLICATION SHOULD BE FILLED IN. All answers should be typewritten or printed plainly with ballpoint pen in black or dark blue ink.

Items 1 and 2. Enter in Item 1 the true name of the applicant and enter in Item 2 the trade name, if any, adopted for business purposes. For example, if John W. Jones, an individual owner, operates a restaurant under the trade name of "Busy Bee Restaurant," "John W. Jones" should be entered in Item 1 and "Busy Bee Restaurant" in Item 2.

NOTE—If created by statute, court order or decree, charter, oral or written agreement, will, declaration of trust, or other legal instrument, enter in Item 1 the full name recognized thereunder. If a corporation, enter in Item 1 the corporate name as set forth in its charter or other legal document issued by the Government creating it. In the case of a trust, the name of the trust estate should be entered in Item 1, and the name of the trustee in Item 2. In the case of an estate of a decedent, insolvent, etc., the name of the estate should be entered in Item 1 and the name of the administrator or other fiduciary in Item 2. If the true name is unusually long, it should be shown in a statement attached to this form. In such case, a short version of the name should be adopted for purposes of this form and entered in Item 1.